I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via EFS-Web to the U.S. Patent and Trademark Office on the date shown below.

Dated: March 27, 2007 Signature:

Docket No.: MP1483

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Daniel Yellin

Application No.: 10/697,853 Confirmation No.: 9760

Filed: October 30, 2003 Art Unit: 2611

(Gregory E. Stanton)

For: UNIFIED MMSE EQUALIZATION AND

MULTI- USER DETECTION APPROACH FOR

____USE IN A CDMA SYSTEM

Examiner: J. B. Corrielus

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 27, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Drawings begin on page 2 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 13 of this paper.